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BUREAU OF THE CENSUS

GOVERNMENTS QUARTERLY REPORT

Quarterly Summary of Federal, State, and Local Tax Revenue

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Tax collections of Federal, State, and local governments totaled \$776.0 billion during the 12 months ended with March 1985, an increase of 9.9 percent from the amount collected during the 12 months ended March 1984. Federal tax collections were \$436.5 billion, up 10.2 percent during this period. State tax collections totaled \$210.2 billion, up 11.7 percent this period, and local government taxes amounted to \$129.3 billion, an increase of 6.1 percent. The table below provides a summary by type of tax for the 12 month periods ending March 1985 and March 1984.

During the first quarter of calendar 1985, collections of Federal, State, and lo-

cal taxes amounted to \$195.4 billion. Compared to the corresponding quarter of 1984, this is an increase of \$20.0 billion or 11.4 percent.

National totals, Federal, State, and local, are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes

Table A. Twelve-Month Federal, State, and Local Tax Collections: March 1985 and 1984

Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent change
	1985	1984	
Total.....	\$775,964	\$706,299	9.9
Individual income.....	379,406	353,494	7.3
Corporation net income.....	79,270	60,449	31.1
Property.....	102,355	96,636	5.9
Customs, general sales and gross receipts....	93,666	83,223	12.5
Motor fuel.....	24,287	21,210	14.5
Tobacco product sales.....	9,084	9,115	-0.3
Alcoholic beverage sales.....	8,645	8,620	0.3
All other.....	79,251	73,552	7.7

Note: Because of rounding, detail may not add to totals.

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collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the first quarter of 1985 these Federal "taxes" amounted to \$65.8 billion. Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1984 and State Government Finances in 1983. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1982-83.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 3. The remaining 3 percent (making up 8 percent of the local government total, and representing about one-quarter of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1981, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, and containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 70 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumera-

sion. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

supplied basic data needed for the preparation of this report.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who

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QUARTERLY TAX REPORT

5

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Governments and Type of Tax: First Quarter 1985 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTERS											
1985:											
1ST QUARTER . . .	195 413	106 608	88 805	94 571	17 316	27 843	24 056	6 284	2 640	2 157	20 546
1984:											
4TH QUARTER . . .	195 977	106 369	89 608	94 096	17 050	32 734	23 615	6 264	1 849	2 109	18 260
3D QUARTER . . .	187 398	110 639	76 759	96 238	18 271	21 565	22 754	6 034	2 359	2 207	17 970
2D QUARTER . . .	197 176	112 868	84 308	94 501	26 633	20 213	23 241	5 705	2 236	2 172	22 475
1ST QUARTER . . .	175 398	93 351	82 047	85 914	13 090	25 831	22 135	5 708	2 193	2 136	18 391
1983:											
4TH QUARTER . . .	181 037	97 847	83 190	86 941	15 126	31 375	20 896	6 014	2 241	2 049	16 395
3D QUARTER . . .	172 499	101 782	70 717	90 885	13 125	20 832	20 261	5 467	2 455	2 356	17 118
2D QUARTER . . .	177 365	103 272	74 093	89 754	19 108	18 598	19 931	4 021	2 226	2 079	21 648
1ST QUARTER . . .	159 013	88 050	70 963	83 957	8 534	22 606	18 255	3 759	1 935	2 058	17 949
1982:											
4TH QUARTER . . .	162 869	88 075	74 794	81 769	9 527	29 098	17 807	3 856	1 724	2 099	16 989
3D QUARTER . . .	160 277	97 994	62 283	90 296	10 003	17 861	17 142	4 023	1 779	2 204	16 969
2D QUARTER . . .	186 621	116 568	70 053	97 673	23 774	18 768	17 928	3 925	1 662	2 109	20 782
1ST QUARTER . . .	159 593	92 655	66 938	79 346	14 217	20 958	17 732	3 745	1 574	1 930	20 091
1981:											
4TH QUARTER . . .	169 755	97 908	71 847	82 744	15 084	28 185	17 333	3 910	1 668	2 116	18 715
3D QUARTER . . .	163 087	105 042	58 045	88 793	14 917	15 591	16 795	3 862	1 720	2 304	19 105
2D QUARTER . . .	190 526	125 974	64 552	96 282	31 148	15 642	16 753	3 547	1 706	2 082	23 366
1ST QUARTER . . .	147 762	85 898	61 864	70 990	15 013	18 934	16 392	3 550	1 539	2 064	19 280
12 MONTHS ENDING											
MARCH 1985. . . .	775 964	436 484	339 480	379 406	79 270	102 355	93 666	24 287	9 084	8 645	79 251
DECEMBER 1984 . . .	755 949	423 227	332 722	370 749	75 044	100 343	91 745	23 711	8 637	8 624	77 096
SEPTEMBER 1984 . . .	741 009	414 705	326 304	363 594	73 120	98 984	89 026	23 461	9 029	8 564	75 231
JUNE 1984	726 110	405 848	320 262	358 241	67 974	98 251	86 533	22 894	9 125	8 713	74 379
MARCH 1984. . . .	706 299	396 252	310 047	353 494	60 449	96 636	83 223	21 210	9 115	8 620	73 552
DECEMBER 1983 . . .	689 914	390 951	298 963	351 537	55 893	93 411	79 343	19 261	8 857	8 542	73 070
SEPTEMBER 1983 . . .	671 746	381 179	290 567	346 365	50 294	91 134	76 254	17 103	8 340	8 592	73 664
JUNE 1983	659 524	377 391	282 133	345 776	47 172	88 163	73 135	15 659	7 664	8 440	73 515
MARCH 1983. . . .	668 780	390 687	278 093	353 695	51 838	88 333	71 132	15 563	7 100	8 470	72 649
DECEMBER 1982 . . .	669 360	395 292	274 068	349 084	57 521	86 685	70 609	15 549	6 739	8 342	74 831
SEPTEMBER 1982 . . .	676 246	405 125	271 121	350 059	63 078	85 772	70 135	15 603	6 683	8 359	76 557
JUNE 1982	679 056	412 173	266 883	348 556	67 992	83 502	69 788	15 442	6 624	8 459	78 693
MARCH 1982. . . .	682 961	421 579	261 382	347 165	75 366	80 376	68 613	15 064	6 668	8 432	81 277
DECEMBER 1981 . . .	671 130	414 822	256 308	338 809	76 162	78 352	67 273	14 869	6 633	8 566	80 466
SEPTEMBER 1981 . . .	654 775	405 714	249 061	333 004	75 497	75 238	65 352	14 754	6 637	8 458	75 835
JUNE 1981	635 221	392 064	243 157	321 092	75 711	74 218	63 283	14 529	6 564	8 408	71 416
MARCH 1981. . . .	608 651	372 947	235 704	305 051	75 665	72 330	61 259	14 518	6 473	8 291	65 064

Note: Because of rounding, detail may not add to totals.

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: First Quarter 1985 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverage ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTERS											
1985:											
1ST QUARTER . . .	106 608	76 875	12 949	2 953	2 935	1 602	1 359	1 170	3 111	1 539	2 115
1984:											
4TH QUARTER . . .	106 369	77 470	13 590	3 079	2 878	1 726	1 277	1 169	3 680	1 546	954
3D QUARTER . . .	110 639	79 759	14 755	3 308	2 678	1 233	1 431	1 303	3 167	1 483	1 522
2D QUARTER . . .	112 868	75 725	20 690	3 005	2 517	1 127	1 341	926	3 760	1 521	2 256
1ST QUARTER . . .	93 351	68 966	9 593	2 607	2 587	1 156	1 359	998	2 761	1 581	1 743
1983:											
4TH QUARTER . . .	97 847	71 504	11 857	2 543	2 932	1 148	1 250	1 264	3 059	1 425	865
3D QUARTER . . .	101 782	76 158	10 237	2 577	2 302	1 362	1 634	805	3 978	1 626	1 103
2D QUARTER . . .	103 272	74 197	14 499	2 304	1 175	1 137	1 286	942	4 405	1 481	1 846
1ST QUARTER . . .	88 050	70 353	5 263	1 736	1 162	1 002	1 331	715	4 011	1 402	1 075
1982:											
4TH QUARTER . . .	88 075	68 230	7 023	2 110	1 145	639	1 362	485	4 866	1 544	671
3D QUARTER . . .	97 994	77 446	7 168	2 210	1 265	685	1 491	479	4 456	1 900	894
2D QUARTER . . .	116 568	.83 521	19 133	2 177	1 237	612	1 353	471	4 707	1 940	1 417
1ST QUARTER . . .	92 655	67 044	10 676	2 173	1 226	589	1 227	576	5 808	2 268	1 068
1981:											
4TH QUARTER . . .	97 908	70 100	12 230	2 357	1 222	653	1 368	549	6 784	1 883	762
3D QUARTER . . .	105 042	76 936	11 981	2 344	1 208	682	1 626	622	6 925	1 858	860
2D QUARTER . . .	125 974	82 884	26 174	2 091	1 084	638	1 342	441	8 458	1 663	1 199
1ST QUARTER . . .	85 898	60 005	11 308	1 874	1 126	606	1 368	544	6 438	1 596	1 033
12 MONTHS ENDING											
MARCH 1985. . . .	436 484	309 829	61 984	12 345	11 008	4 688	5 408	4 568	13 718	6 089	6 847
DECEMBER 1984 . . .	423 227	301 920	58 628	11 999	10 660	4 242	5 408	4 396	13 368	6 131	6 475
SEPTEMBER 1984. . .	414 705	295 954	56 895	11 463	10 714	4 664	5 381	4 491	12 747	6 010	6 386
JUNE 1984. . . .	405 848	292 353	52 377	10 732	10 338	4 793	5 584	3 993	13 558	6 153	5 967
MARCH 1984. . . .	396 252	290 825	46 186	10 031	8 996	4 803	5 529	4 009	14 203	6 113	5 557
DECEMBER 1983 . . .	390 951	292 212	41 856	9 160	7 571	4 649	5 501	3 726	15 453	5 934	4 889
SEPTEMBER 1983. . .	381 179	288 938	37 022	8 727	5 784	4 140	5 613	2 947	17 260	6 053	4 695
JUNE 1983. . . .	377 391	290 226	33 953	8 360	4 747	3 463	5 470	2 621	17 738	6 327	4 482
MARCH 1983. . . .	390 687	299 550	38 587	8 233	4 809	2 938	5 537	2 150	18 040	6 786	4 057
DECEMBER 1982 . . .	395 292	296 241	44 000	8 670	4 873	2 525	5 433	2 011	19 837	7 652	4 050
SEPTEMBER 1982. . .	405 125	298 111	49 207	8 917	4 950	2 539	5 439	2 075	21 755	7 991	4 141
JUNE 1982. . . .	412 173	297 601	54 020	9 051	4 893	2 536	5 574	2 218	24 224	7 949	4 107
MARCH 1982. . . .	421 579	296 964	61 061	8 965	4 740	2 562	5 563	2 188	27 975	7 672	3 889
DECEMBER 1981 . . .	414 822	289 925	61 693	8 666	4 640	2 579	5 704	2 156	28 605	7 000	3 854
SEPTEMBER 1981. . .	405 714	285 551	61 137	8 161	4 678	2 584	5 667	2 326	25 145	6 787	3 678
JUNE 1981. . . .	392 064	274 851	61 543	7 768	4 683	2 534	5 641	2 392	22 188	6 758	3 706
MARCH 1981. . . .	372 947	260 521	61 574	7 470	4 738	2 513	5 596	2 629	17 331	6 679	3 896

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

¹Actual U.S. Customs plus and estimated amount from Puerto Rico.²Excludes occupation taxes.³Reflects change in timing.⁴Estimated.

QUARTERLY TAX REPORT

7

**Table 3. National Totals of State and Local Tax Revenue, by Level of Government and Type of Tax:
First Quarter of 1985 and Prior Periods**

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTERS												
1985:												
1ST QUARTER . . .	88 805	53 611	35 194	17 696	4 367	27 843	21 103	3 349	1 038	798	2 128	10 483
1984:												
4TH QUARTER . . .	89 608	49 898	39 710	16 626	3 460	32 734	20 536	3 386	1 123	832	1 716	9 195
3D QUARTER . . .	76 759	48 505	28 254	16 479	3 516	21 565	19 446	3 356	1 126	776	1 750	8 745
2D QUARTER . . .	84 308	58 165	26 143	18 776	5 943	20 213	20 236	3 188	1 109	831	2 096	11 916
1ST QUARTER . . .	82 047	49 238	32 809	16 948	3 497	25 831	19 528	3 121	1 037	777	2 069	9 239
1983:												
4TH QUARTER . . .	83 190	45 620	37 570	15 437	3 269	31 375	18 353	3 082	1 093	799	1 531	8 251
3D QUARTER . . .	70 717	43 497	27 220	14 727	2 888	20 832	17 684	3 165	1 093	722	1 596	8 010
2D QUARTER . . .	74 093	49 849	24 244	15 557	4 609	18 598	17 627	2 846	1 089	793	1 996	10 978
1ST QUARTER . . .	70 963	42 325	28 638	13 604	3 271	22 606	16 519	2 597	933	727	1 853	8 853
1982:												
4TH QUARTER . . .	74 794	40 240	34 554	13 539	2 504	29 098	15 697	2 711	1 085	737	1 427	7 996
3D QUARTER . . .	62 283	38 821	23 462	12 850	2 835	17 861	14 932	2 758	1 094	713	1 487	7 753
2D QUARTER . . .	70 053	46 076	23 977	14 152	4 641	18 768	15 751	2 688	1 050	756	1 892	10 355
1ST QUARTER . . .	66 938	40 243	26 695	12 302	3 541	20 958	15 559	2 519	985	703	1 889	8 482
1981:												
4TH QUARTER . . .	71 847	38 462	33 385	12 644	2 854	28 185	14 976	2 688	1 015	748	1 317	7 420
3D QUARTER . . .	58 045	37 383	20 662	11 857	2 936	15 591	14 451	2 654	1 038	678	1 377	7 463
2D QUARTER . . .	64 552	44 005	20 547	13 398	4 974	15 642	14 662	2 463	1 068	740	1 707	9 898
1ST QUARTER . . .	61 864	37 739	24 125	10 985	3 705	18 934	14 518	2 424	933	696	1 866	7 803
12 MONTHS ENDING												
MARCH 1985.	339 480	210 179	129 301	69 577	17 286	102 355	81 321	13 279	4 396	3 237	7 690	40 339
DECEMBER 1984 . . .	332 722	205 806	126 916	68 829	16 416	100 343	79 746	13 051	4 395	3 216	7 631	39 095
SEPTEMBER 1984. . .	326 304	201 528	124 776	67 640	16 225	98 984	77 563	12 747	4 365	3 183	7 446	38 151
JUNE 1984	320 262	196 520	123 742	65 888	15 597	98 251	75 801	12 556	4 332	3 129	7 292	37 416
MARCH 1984.	310 047	188 204	121 843	62 669	14 263	96 636	73 192	12 214	4 312	3 091	7 192	36 478
DECEMBER 1983 . . .	298 963	181 291	117 672	59 325	14 037	93 411	70 183	11 690	4 208	3 041	6 976	36 092
SEPTEMBER 1983. . .	290 567	175 911	114 656	57 427	13 272	91 134	67 527	11 319	4 200	2 979	6 872	35 837
JUNE 1983	282 133	171 235	110 898	55 550	13 219	88 163	64 775	10 912	4 201	2 970	6 763	35 580
MARCH 1983.	278 093	167 462	110 631	54 145	13 251	88 333	62 899	10 754	4 162	2 933	6 659	34 957
DECEMBER 1982 . . .	274 068	165 380	108 688	52 843	13 521	86 685	61 939	10 676	4 214	2 909	6 695	34 586
SEPTEMBER 1982. . .	271 121	163 602	107 519	51 948	13 871	85 772	61 218	10 653	4 144	2 920	6 585	34 010
JUNE 1982	266 883	162 164	104 719	50 955	13 972	83 502	60 737	10 549	4 088	2 885	6 475	33 720
MARCH 1982.	261 382	160 093	101 289	50 201	14 305	80 376	59 648	10 324	4 106	2 869	6 290	33 263
DECEMBER 1981 . . .	256 308	157 589	98 719	48 884	14 469	78 352	58 607	10 229	4 054	2 862	6 267	32 584
SEPTEMBER 1981. . .	249 061	154 087	94 974	47 453	14 360	75 238	57 191	10 076	4 053	2 791	6 150	31 749
JUNE 1981	243 157	149 788	93 369	46 241	14 168	74 218	55 515	9 846	4 030	2 767	6 026	30 346
MARCH 1981.	235 704	145 168	90 537	44 530	14 091	72 330	53 789	9 780	3 960	2 695	5 846	28 683

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1982-83. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1985 and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended March			Area	Area population, 1980 ¹	Collections, 12 months ended March		
		1985	1984	Percent change			1985	1984	Percent change
ALABAMA									
JEFFERSON COUNTY	671 197	134.6	136.9	-1.7	POLK COUNTY	303 170	189.7	167.5	13.3
MOBILE COUNTY	364 379	50.6	51.0	-.8	KANSAS				
ARIZONA									
MARICOPA COUNTY	1 508 030	647.9	453.6	242.8	SEDWICK COUNTY	366 531	205.2	193.2	6.2
PIMA COUNTY	531 263	227.2	201.5	12.8	KENTUCKY				
ARKANSAS									
PULASKI COUNTY	340 613	87.1	87.7	-.7	JEFFERSON COUNTY	684 793	(NA)	162.0	(NA)
CALIFORNIA									
ALAMEDA COUNTY	1 105 379	405.5	366.7	10.6	LOUISIANA				
CONTRA COSTA COUNTY	657 252	354.8	327.7	8.3	EAST BATON ROUGE PARISH	366 164	53.8	31.5	370.8
FRESNO COUNTY	515 013	190.4	181.0	5.2	JEFFERSON PARISH	454 592	99.0	94.5	4.8
KERN COUNTY	403 089	305.9	270.7	13.0	ORLEANS PARISH	557 482	(NA)	140.9	(NA)
LOS ANGELES COUNTY	7 477 657	2 781.3	2 521.9	10.3	MARYLAND				
MONTEREY COUNTY	290 444	(NA)	(NA)		ANNE ARUNDEL COUNTY	370 775	146.2	129.6	12.8
ORANGE COUNTY	1 931 570	960.8	870.6	10.4	BALTIMORE CITY	786 775	294.9	263.3	12.0
RIVERSIDE COUNTY	663 923	302.0	282.1	7.1	BALTIMORE COUNTY	655 615	258.7	234.1	10.5
SACRAMENTO COUNTY	783 381	234.9	233.2	.7	MONTGOMERY COUNTY	579 053	(NA)	407.5	(NA)
SAN BERNARDINO COUNTY	893 157	341.4	308.5	10.7	PRINCE GEORGES COUNTY	665 071	249.5	249.8	-.1
SAN DIEGO COUNTY	1 861 846	714.1	657.3	8.6	MASSACHUSETTS				
SAN FRANCISCO COUNTY	678 974	(NA)	284.9	(NA)	BRISTOL COUNTY	474 641	190.6	189.6	.5
SAN JOAQUIN COUNTY	347 342	113.7	112.3	1.2	ESSEX COUNTY	633 632	358.7	354.9	1.1
SAN MATEO COUNTY	588 164	320.4	371.7	-13.8	HAMDEN COUNTY	443 018	149.5	148.8	.5
SANTA BARBARA COUNTY	298 660	132.7	119.4	11.1	MIDDLESEX COUNTY	1 367 034	(NA)	863.6	(NA)
SANTA CLARA COUNTY	1 295 071	678.6	609.8	12.2	NORFOLK COUNTY	606 587	367.4	387.6	-5.2
VENTURA COUNTY	529 899	(NA)	221.7	(NA)	PLYMOUTH COUNTY	405 437	204.1	178.1	14.6
COLORADO									
DENVER COUNTY	491 396	261.7	242.2	8.1	SUFFOLK COUNTY	650 142	(NA)	514.5	(NA)
EL PASO COUNTY	309 424	130.3	119.9	8.7	WORCESTER COUNTY	646 352	290.0	237.7	22.0
JEFFERSON COUNTY	371 741	203.1	176.9	14.8	MICHIGAN				
CONNECTICUT									
FAIRFIELD COUNTY	807 143	697.7	645.8	8.0	GENESEE COUNTY	450 449	(NA)	(NA)	(NA)
HARTFORD COUNTY	807 766	653.7	554.5	17.9	INGHAM COUNTY	272 437	169.8	167.6	1.3
NEW HAVEN COUNTY	761 337	505.0	462.2	9.3	KENT COUNTY	444 506	262.8	223.5	17.6
DELAWARE									
NEW CASTLE COUNTY	398 115	108.3	97.1	11.5	MACOMB COUNTY	694 600	(NA)	477.7	(NA)
DISTRICT OF COLUMBIA									
WASHINGTON, D.C.	637 651	324.6	396.5	-18.1	OAKLAND COUNTY	1 011 793	874.3	769.4	13.6
FLORIDA									
BROWARD COUNTY	1 014 043	554.3	552.5	.3	WASHTENAW COUNTY	264 748	216.3	233.4	-7.3
DADE COUNTY	1 625 979	997.3	926.4	7.7	WAYNE COUNTY	2 337 240	1 217.4	1 187.6	2.5
DUVAL COUNTY	570 981	166.1	143.3	15.9	MINNESOTA				
HILLSBOROUGH COUNTY	646 960	(NA)	211.3	(NA)	MISSOURI				
ORANGE COUNTY	471 660	194.0	181.5	6.9	JACKSON COUNTY	629 180	(NA)	(NA)	(NA)
PALM BEACH COUNTY	573 125	429.6	268.8	359.8	ST LOUIS CITY	453 085	92.8	91.1	1.9
PINELLAS COUNTY	728 409	275.5	257.4	7.0	ST LOUIS COUNTY	974 815	439.3	424.6	3.5
POLK COUNTY	321 652	88.0	86.1	2.2	NEBRASKA				
GEORGIA									
DE KALB COUNTY	483 024	210.4	181.2	16.1	DOUGLAS COUNTY	397 884	217.9	207.2	5.2
FULTON COUNTY	589 904	386.4	392.9	-1.7	NEVADA				
HAWAII									
HONOLULU COUNTY	762 874	229.2	217.7	5.3	CLARK COUNTY	461 816	90.0	129.3	30.4
ILLINOIS									
COOK COUNTY	5 253 190	3 133.8	3 097.2	1.2	NEW JERSEY				
DU PAGE COUNTY	658 177	473.7	452.2	4.8	BERGEN COUNTY	845 385	723.4	672.8	7.5
KANE COUNTY	278 405	133.7	131.7	1.5	BURLINGTON COUNTY	362 542	189.2	175.8	7.6
LAKE COUNTY	440 372	284.8	280.3	1.6	CAMDEN COUNTY	471 650	298.7	280.1	6.6
ST CLAIR COUNTY	265 469	65.8	62.2	5.8	ESSEX COUNTY	850 451	579.2	555.4	4.3
WILL COUNTY	324 460	160.5	161.8	-.8	HUDSON COUNTY	556 972	322.6	300.3	7.4
INDIANA									
ALLEN COUNTY	294 335	107.2	100.8	6.3	MERCER COUNTY	307 863	226.3	204.3	10.8
LAKE COUNTY	522 965	247.0	217.9	13.4	MIDDLESEX COUNTY	595 893	460.1	434.2	6.0
MARION COUNTY	765 233	(NA)	(NA)		MONMOUTH COUNTY	503 173	381.9	360.6	5.9
					MORRIS COUNTY	407 630	374.3	349.5	7.1
					OCEAN COUNTY	346 038	273.5	246.9	10.8
					PASSAIC COUNTY	447 585	256.2	240.6	6.5
					UNION COUNTY	504 094	360.8	344.6	

See footnotes at end of table.

QUARTERLY TAX REPORT

9

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1985 and Prior Periods—Con.

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended March			Area	Area population, 1980 ¹	Collections, 12 months ended March							
		1985	1984	Percent change			1985	1984	Percent change					
NEW MEXICO														
BERNALILLO COUNTY	419 700	(NA)	98.0	(NA)	PENNSYLVANIA--CONTINUED									
NEW YORK														
ALBANY COUNTY	285 909	127.8	145.5	-12.2	LUZERNE COUNTY	343 079	69.8	60.9	14.6					
ERIE COUNTY	1 015 472	607.4	565.4	7.4	MONTGOMERY COUNTY	643 621	307.6	295.9	4.0					
MONROE COUNTY	702 238	432.0	426.4	1.3	PHILADELPHIA COUNTY	1 688 210	452.7	466.7	-3.0					
NASSAU COUNTY	1 321 582	1 387.4	1 435.5	-3.4	WESTMORELAND COUNTY	392 294	120.0	126.0	-4.8					
NEW YORK CITY	7 071 030	3 746.6	3 578.2	4.7	YORK COUNTY	312 963	85.4	80.0	6.8					
ONEIDA COUNTY	253 466	110.4	101.8	8.4	RHODE ISLAND									
ONONDAGA COUNTY	463 324	330.1	308.8	6.9	PROVIDENCE COUNTY	571 349	314.1	302.1	4.0					
SUFFOLK COUNTY	1 284 231	1 731.8	1 603.4	8.0	SOUTH CAROLINA									
WESTCHESTER COUNTY	866 599	1 049.9	959.4	9.4	CHARLESTON COUNTY	277 308	100.1	84.9	17.9					
NORTH CAROLINA														
GUILFORD COUNTY	317 154	110.8	102.3	8.3	GREENVILLE COUNTY	287 913	88.4	97.9	-9.7					
MECKLENBURG COUNTY	404 270	200.9	180.9	11.1	RICHLAND COUNTY	267 823	(NA)	(NA)	(NA)					
WAKE COUNTY	300 833	127.2	105.9	20.1	TENNESSEE									
OHIO														
CUYAHOGA COUNTY	1 498 295	763.2	765.7	-.3	DAVIDSON COUNTY	477 811	131.6	133.7	-1.6					
FRANKLIN COUNTY	869 109	396.0	343.3	15.4	HAMILTON COUNTY	287 740	96.0	82.6	16.2					
HAMILTON COUNTY	873 136	(NA)	192.3	(NA)	KNOX COUNTY	319 694	90.3	85.3	5.9					
LORAIN COUNTY	274 909	105.3	106.8	-1.4	SHELBY COUNTY	777 113	283.4	252.5	12.2					
LUCAS COUNTY	471 741	202.4	198.2	2.1	TEXAS									
MAHONING COUNTY	289 487	98.6	60.5	363.0	BEXAR COUNTY	988 800	263.3	230.4	14.3					
MONTGOMERY COUNTY	571 697	241.4	229.2	5.3	DALLAS COUNTY	1 556 549	1 038.2	895.1	16.0					
STARK COUNTY	378 623	118.3	118.1	.2	EL PASO COUNTY	479 899	175.6	137.4	27.8					
SUMMIT COUNTY	524 472	219.6	205.2	7.0	HARRIS COUNTY	2 409 544	1 882.0	1 524.9	23.4					
OKLAHOMA					TARRANT COUNTY	860 880	(NA)	(NA)	(NA)					
OKLAHOMA COUNTY	568 933	169.7	148.4	14.4	TRAVIS COUNTY	419 335	161.4	(NA)	(NA)					
OSA COUNTY	470 593	133.4	144.1	-7.4	UTAH									
OREGON					SALT LAKE COUNTY									
MULTNOMAH COUNTY	562 640	421.8	383.5	10.0	619 066	270.9	262.3	3.3						
PENNSYLVANIA														
ALLEGHENY COUNTY	1 450 085	590.6	622.7	-5.2	VIRGINIA									
BERKS COUNTY	312 509	107.4	89.9	19.5	FAIRFAX COUNTY	596 901	504.0	447.5	12.6					
BUCKS COUNTY	479 211	259.7	245.4	5.8	NORFOLK CITY	266 979	71.9	64.3	11.8					
CHESTER COUNTY	316 660	89.1	96.2	-7.4	WASHINGTON									
DELAWARE COUNTY	555 007	191.3	184.1	3.9	KING COUNTY	1 269 749	554.5	546.5	1.5					
ERIE COUNTY	279 780	107.5	96.8	11.1	PIERCE COUNTY	485 643	151.3	148.5	1.9					
LANCASTER COUNTY	362 346	58.5	51.9	12.7	SNOHOMISH COUNTY	337 016	115.3	116.2	-.8					
LEMIGH COUNTY	273 582	108.2	102.5	5.6	SPOKANE COUNTY	341 835	98.9	90.5	9.3					
WISCONSIN														
WISCONSIN														
DANE COUNTY					DANE COUNTY	323 545	191.1	182.9	4.5					
MILWAUKEE COUNTY					MILWAUKEE COUNTY	964 988	(NA)	610.9	(NA)					
WAUKESHA COUNTY					WAUKESHA COUNTY	280 326	195.0	177.7	9.7					

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are for 1980 Decennial Census.²Reflects increase in tax rate.³Reflects change in collection cycle.

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes, First Quarter of 1985 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	1st quarter 1985 (thousand dollars)	12-month periods			1st quarter 1985 (thousand dollars)	12-month periods		
		Year ended March 1985 (thousand dollars)	Percent change from—	Year ended Dec. 1984		Year ended March 1985 (thousand dollars)	Percent change from—	Year ended Dec. 1984
UNITED STATES, TOTAL ²	53 610 661	210 178 638	2.1	11.7	17 473 853	67 422 326	2.1	12.4
ALABAMA	829 239	2 769 196	1.3	3.4	199 965	790 843	1.9	13.4
ALASKA	469 800	1 945 921	-	.4	(X)	(X)	(X)	(X)
ARIZONA	698 110	2 970 732	1.8	26.2	355 174	1 392 473	1.2	32.8
ARKANSAS	433 449	1 704 636	.6	17.6	163 723	677 515	.4	32.1
CALIFORNIA	6 893 229	27 856 022	2.5	16.3	2 508 807	9 549 078	2.2	13.2
COLORADO	481 603	2 242 776	1.5	12.0	181 403	777 605	-2.4	5.5
CONNECTICUT	767 524	3 348 821	2.7	17.8	389 843	1 502 967	3.6	17.8
DELAWARE	178 940	744 943	-1.1	10.4	(X)	(X)	(X)	(X)
FLORIDA	2 072 724	7 757 772	2.3	10.1	1 113 971	4 159 925	2.1	8.9
GEORGIA	1 081 581	4 405 415	3.2	16.4	379 814	1 517 952	2.9	16.1
HAWAII..	334 557	1 333 449	1.8	10.9	174 055	678 738	1.3	8.6
IDAHO..	177 327	723 118	1.5	6.5	56 458	240 500	-.6	2.6
ILLINOIS	2 474 642	9 278 916	2.5	14.5	814 037	3 118 042	3.2	22.2
INDIANA	1 097 751	4 189 879	-.9	6.6	550 548	2 075 453	2.0	12.2
IOWA	596 039	2 271 294	-1.6	4.3	191 832	749 319	1.8	5.0
KANSAS	505 163	1 899 715	2.2	7.5	137 043	540 676	1.5	2.4
KENTUCKY	734 466	2 974 803	1.0	8.9	197 734	801 192	1.2	8.6
LOUISIANA	831 389	3 543 017	3.2	19.8	297 251	1 119 434	7.5	28.2
MAINE	250 939	982 056	1.3	10.4	83 612	345 257	2.8	13.4
MARYLAND	970 160	4 217 881	2.4	12.4	272 319	1 060 577	2.2	12.1
MASSACHUSETTS ³	1 684 160	6 443 234	4.6	13.4	374 305	1 398 530	3.8	16.3
MICHIGAN	2 264 251	8 361 882	3.2	2.6	671 583	2 380 655	2.0	10.2
MINNESOTA.	1 352 268	5 302 561	-.4	7.1	324 589	1 333 517	1.1	12.0
MISSISSIPPI.	430 818	1 853 228	-3.2	10.6	230 514	950 222	-.2	14.0
MISSOURI.	801 882	3 292 423	-.4	9.1	343 673	1 389 737	-1.6	7.3
MONTANA.	135 953	616 520	-.2	12.6	(X)	(X)	(X)	(X)
NEBRASKA	241 219	1 001 069	-.7	-2.6	83 293	321 895	-1.0	-10.8
NEVADA	216 375	901 391	2.1	5.5	110 633	443 076	2.1	10.2
NEW HAMPSHIRE	112 070	450 809	2.2	15.7	(X)	(X)	(X)	(X)
NEW JERSEY	1 575 325	7 421 007	1.6	9.6	553 450	2 200 447	4.4	10.8
NEW MEXICO	349 678	1 409 511	-1.3	7.0	150 774	597 041	-1.7	8.5
NEW YORK ⁴	6 398 129	20 701 825	1.6	10.2	1 296 959	4 229 023	2.0	8.4
NORTH CAROLINA	1 380 029	5 057 726	2.8	14.0	270 339	1 094 038	1.9	15.1
NORTH DAKOTA	167 982	703 372	1.5	11.0	47 369	188 151	-.6	-2.3
OHIO	2 186 475	8 095 416	1.2	7.5	631 385	2 500 992	2.1	12.7
OKLAHOMA	715 881	2 946 128	2.5	15.2	154 634	624 862	7.9	54.7
OREGON	436 157	1 952 030	1.8	9.3	(X)	(X)	(X)	(X)
PENNSYLVANIA	2 092 529	10 028 140	.8	7.5	740 239	2 955 770	1.7	7.8
RHODE ISLAND	224 005	891 771	3.7	14.2	73 777	276 608	4.2	16.4
SOUTH CAROLINA	623 249	2 522 202	2.0	10.5	193 759	818 416	-	5.9
SOUTH DAKOTA	96 782	408 904	1.7	22.2	53 906	213 671	4.3	26.3
TENNESSEE.	733 183	2 935 726	3.7	23.8	415 907	1 681 541	5.6	32.3
TEXAS	3 202 625	11 223 470	9.6	20.4	1 061 443	4 019 081	3.7	11.4
UTAH	315 344	1 239 228	1.9	11.0	141 412	493 949	1.3	11.9
VERMONT.	108 067	441 490	2.3	12.7	23 315	86 327	.6	11.9
VIRGINIA	918 307	4 314 586	1.3	12.6	227 038	904 240	2.1	12.6
WASHINGTON	1 014 768	4 680 090	-.3	7.0	636 000	2 798 524	-1.3	1.7
WEST VIRGINIA.	428 679	1 793 049	.4	9.2	186 062	789 216	-2.5	2.0
WISCONSIN.	1 307 527	5 208 506	-	9.1	361 485	1 451 269	2.2	10.4
WYOMING.	218 291	820 982	3.6	8.2	46 421	183 782	1.8	8.4
EXHIBIT: DISTRICT OF COLUMBIA	365 139	1 464 592	1.7	4.9	89 951	338 672	3.7	12.9

See footnotes at end of table.

Table 5. Collections of Selected State Taxes, First Quarter of 1985 and Prior Periods—Con.

State	Motor fuel sales					Tobacco product sales				
	1st quarter 1985 (thousand dollars)	12-month periods				1st quarter 1985 (thousand dollars)	12-month periods			
		Year ended March 1985 (thousand dollars)	Percent change from—		Year ended Dec. 1984	Year ended March 1984	Year ended March 1985 (thousand dollars)	Percent change from—		Year ended Dec. 1984
UNITED STATES, TOTAL ²	3 310 630	13 126 095	1.8	6.9	992 513	4 216 062	-	2.3		
ALABAMA	59 283	253 925	-.6	2.5	17 277	70 983	2.2	5.0		
ALASKA	7 282	36 235	1.0	562.2	1 105	5 224	-3.2	-1.8		
ARIZONA	55 869	215 585	3.4	18.7	12 088	58 796	3.0	38.6		
ARKANSAS	32 315	142 625	-2.2	4.6	14 355	61 998	-	2.8		
CALIFORNIA	290 116	1 155 517	.6	-3.6	64 279	263 872	.5	2.6		
COLORADO	41 263	190 520	-2.5	8.5	7 885	35 019	-.3	(NA)		
CONNECTICUT	55 433	214 385	2.1	8.2	20 770	89 912	-1.1	7.3		
DELAWARE	9 513	38 252	1.2	-7.9	2 943	12 240	1.2	2.5		
FLORIDA	162 195	611 139	.1	1.5	69 925	284 370	.1	3.4		
GEORGIA	91 955	384 228	.4	5.0	21 226	88 722	.9	5.0		
HAWAII	8 288	35 127	.6	4.1	4 865	19 280	-1.4	-3.2		
IDAHO	17 571	79 213	-.1	-2.1	2 264	10 147	-.2	-1.5		
ILLINOIS	169 224	579 651	.8	19.9	38 396	164 834	-2.2	-3.1		
INDIANA	89 321	340 434	3.0	3.9	18 660	76 439	.7	-1.0		
IOWA	49 593	199 309	.3	5.2	13 175	59 337	-.7	-.7		
KANSAS	34 909	147 629	-.3	8.6	10 671	45 404	-.5	6.5		
KENTUCKY	42 708	196 256	-2.4	-2.1	4 190	18 544	-.5	-4.0		
LOUISIANA	90 659	313 667	16.7	60.6	20 864	80 931	7.7	35.5		
MAINE	20 097	88 005	-.2	7.7	6 471	29 408	.1	8.7		
MARYLAND	71 450	303 616	.5	11.8	15 688	66 531	-	.1		
MASSACHUSETTS ³	65 236	276 521	.1	2.9	41 177	174 751	-	8.1		
MICHIGAN	144 758	600 669	2.2	18.5	32 523	126 175	1.7	-.4		
MINNESOTA	82 213	345 035	.2	9.6	19 140	84 511	-.7	.3		
MISSISSIPPI	30 671	146 511	-1.1	2.4	8 598	34 736	1.9	.8		
MISSOURI	49 729	206 029	.5	4.3	19 679	82 397	.5	1.3		
MONTANA	18 973	81 642	-.6	13.3	5 229	13 209	.1	3.7		
NEBRASKA	28 736	128 900	-1.3	1.3	6 407	28 843	-1.7	-1.0		
NEVADA	17 166	73 644	.6	4.3	4 648	20 079	.3	19.1		
NEW HAMPSHIRE	19 914	66 628	8.2	5.9	7 369	33 209	-1.0	6.8		
NEW JERSEY	78 945	310 486	1.2	3.7	48 960	216 898	-.7	.3		
NEW MEXICO	24 693	106 211	-1.9	-5.1	3 071	14 560	-2.8	-.5		
NEW YORK	121 936	408 760	2.5	-3.2	99 924	434 761	-.2	-1.2		
NORTH CAROLINA	97 317	409 326	.4	3.7	3 537	16 633	-3.0	-2.9		
NORTH DAKOTA	12 058	57 484	.3	1.6	2 830	12 434	-.9	-5.4		
OHIO	153 788	622 660	-.4	2.3	42 685	183 767	-	.7		
OKLAHOMA	45 865	184 245	6.5	32.2	16 855	77 290	-1.6	-3.3		
OREGON	27 159	116 620	1.7	14.1	13 136	54 759	-1.5	-8.3		
PENNSYLVANIA	152 690	625 988	-.3	7.2	55 617	238 684	-.4	-2.7		
RHODE ISLAND	12 746	49 282	5.1	6.3	6 411	29 261	-.8	1.0		
SOUTH CAROLINA	58 311	245 269	.8	8.5	6 837	30 036	.7	1.8		
SOUTH DAKOTA	9 984	62 150	-.1	17.8	2 350	10 537	-.6	.1		
TENNESSEE	66 378	291 688	-.7	2.1	18 300	79 051	-	2.5		
TEXAS	247 631	787 828	14.7	46.9	86 586	360 099	1.4	5.6		
UTAH	26 308	107 584	8.1	28.0	2 853	12 623	-1.6	-1.8		
VERMONT	8 525	37 617	-.6	8.6	2 939	12 947	-.6	11.4		
VIRGINIA	78 959	324 843	-1.0	.1	3 846	17 229	-.4	1.5		
WASHINGTON	95 297	369 698	3.2	16.9	23 278	100 036	-1.1	.1		
WEST VIRGINIA	37 090	156 598	-.6	20.5	8 548	35 304	-1.6	-1.5		
WISCONSIN	85 720	361 495	1.1	10.9	32 997	134 071	-.3	-.3		
WYOMING	12 590	39 346	-1.6	-3.2	1 086	4 951	-.2	-2.0		
EXHIBIT: DISTRICT OF COLUMBIA	6 655	25 602	3.4	6.2	2 122	9 469	-1.2	-1.2		

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes, First Quarter of 1985 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	1st quarter 1985 (thousand dollars)	12-month periods		1st quarter 1985 (thousand dollars)	12-month periods			
		Year ended March 1985 (thousand dollars)	Percent change from--		Year ended Dec. 1984	Year ended March 1984		
UNITED STATES, TOTAL ²	738 953	3 000 338	.6	4.8	15 666 895	62 659 942	1.4	11.8
ALABAMA	21 365	90 594	.9	9.2	160 440	607 867	-.5	-.1
ALASKA	3 480	13 625	-3.7	15.7	398	1 407	16.1	17.2
ARIZONA	10 290	35 042	9.8	43.7	120 843	581 931	1.0	525.0
ARKANSAS	5 824	24 473	.3	-4.2	120 033	476 359	2.7	14.0
CALIFORNIA	30 836	136 268	-.6	-1.0	2 537 963	10 353 774	3.4	26.9
COLORADO	5 140	24 465	-1.4	-2.2	180 087	876 054	5.8	18.6
CONNECTICUT	7 678	32 352	-3.1	8.8	40 597	274 615	3.8	31.6
DELAWARE	1 132	5 089	1.9	1.0	84 290	352 345	-.7	4.9
FLORIDA	108 901	419 438	-2.0	11.0	(X)	(X)	(X)	(X)
GEORGIA	24 677	109 022	-.4	3.1	387 203	1 684 041	3.6	18.4
HAWAII	7 999	19 252	(NA)	(NA)	106 567	410 298	-.9	9.1
IDAHO	2 127	8 931	3.0	24.5	70 459	254 401	4.7	11.0
ILLINOIS	17 395	70 254	-.6	-3.2	699 209	2 753 653	-1.3	1.7
INDIANA	8 266	41 746	4.4	16.0	335 031	1 180 277	-7.1	-4.6
IOWA	3 491	12 960	-2.6	-22.8	214 965	814 598	-.3	6.6
KANSAS	10 873	43 212	.3	7.3	158 325	617 002	4.3	6.6
KENTUCKY	11 248	48 463	-.6	-1.2	193 297	781 253	4.5	12.9
LOUISIANA	17 305	68 043	6.8	23.3	102 852	510 110	7.9	75.9
MAINE	6 044	31 534	.4	3.2	61 853	290 509	3.0	15.7
MARYLAND	6 319	31 685	-.7	9.3	359 428	1 733 961	2.8	11.1
MASSACHUSETTS ³	18 771	84 473	.5	2.6	718 345	3 020 375	.1	10.3
MICHIGAN	25 299	94 628	2.1	-5.0	858 457	3 077 054	3.4	-2.8
MINNESOTA	12 648	52 490	-.7	-2.6	556 450	2 329 638	-1.2	3.4
MISSISSIPPI	7 668	33 277	1.2	2.4	39 877	247 905	-8.7	.4
MISSOURI	5 190	24 612	-1.7	-	252 410	1 028 463	1.9	18.3
MONTANA	3 454	14 105	-2.2	-5.5	42 407	168 565	-4.9	-.6
NEBRASKA	3 343	13 360	2.9	-2.0	74 337	314 402	2.6	3.2
NEVADA	2 646	13 053	-.8	-1.9	(X)	(X)	(X)	(X)
NEW HAMPSHIRE	2 105	10 419	-.6	24.5	2 128	25 900	-.7	545.8
NEW JERSEY	11 112	58 425	-2.5	-3.0	449 524	1 852 017	.7	11.8
NEW MEXICO	4 337	15 662	6.5	-6.0	-9 861	74 230	-13.3	27.7
NEW YORK	43 094	171 405	-.7	-.1	3 106 253	10 395 103	1.1	10.9
NORTH CAROLINA	29 113	121 582	.4	3.2	446 268	1 967 337	2.4	13.7
NORTH DAKOTA	1 315	6 019	-1.1	-6.4	12 856	76 259	-2.9	47.7
OHIO	16 647	70 272	-.2	-.7	644 415	2 709 363	1.1	8.9
OKLAHOMA	9 017	41 743	1.4	7.1	153 537	697 737	1.2	8.9
OREGON	2 270	10 671	-1.0	-.1	300 022	1 294 079	2.4	8.8
PENNSYLVANIA	32 630	134 255	-1.1	-4.9	649 708	2 561 548	.7	7.5
RHODE ISLAND	1 473	7 509	-.8	-5.0	67 634	302 320	.9	6.5
SOUTH CAROLINA	21 310	99 465	-1.3	2.3	180 066	864 853	1.3	10.0
SOUTH DAKOTA	2 208	9 370	-.6	6.0	(X)	(X)	(X)	(X)
TENNESSEE	15 052	60 697	.1	2.3	8 369	56 179	.5	7.7
TEXAS	68 695	307 192	6.7	8.7	(X)	(X)	(X)	(X)
UTAH	4 182	16 865	1.1	22.3	95 860	415 956	.5	7.5
VERMONT	3 444	14 159	-	-.9	32 589	143 841	3.0	13.4
VIRGINIA	24 146	91 190	-.1	13.4	372 734	1 859 030	.5	11.1
WASHINGTON	26 229	103 593	-1.2	-1.3	(X)	(X)	(X)	(X)
WEST VIRGINIA	1 373	8 533	-3.3	20.8	115 847	453 874	6.2	19.5
WISCONSIN	9 251	43 408	-1.5	-1.7	528 407	2 169 059	-.6	10.1
WYOMING	341	1 458	.4	-2.8	(X)	(X)	(X)	(X)
EXHIBIT: DISTRICT OF COLUMBIA	1 788	7 228	-.4	-4.6	95 231	400 586	1.9	10.0

See footnotes at end of table.

Table 5. Collections of Selected State Taxes, First Quarter of 1985 and Prior Periods—Con.

State	Corporation net income					Motor vehicle and operators' license				
	1st quarter 1985 (thousand dollars)	12-month periods				1st quarter 1985 (thousand dollars)	12-month periods			
		Year ended March 1985 (thousand dollars)	Percent change from—		Year ended Dec. 1984	Year ended March 1984	Year ended March 1985 (thousand dollars)	Percent change from—		Year ended Dec. 1984
UNITED STATES, TOTAL ²	4 367 419	17 286 799	5.3	21.2	2 017 237	7 247 034	.7	6.8		
ALABAMA	74 777	211 303	-5.4	21.3	14 526	41 960	11.4	-1.9		
ALASKA	16 099	232 789	-2	-20.8	4 564	15 250	-3	-4.8		
ARIZONA	31 328	235 561	1.7	29.5	45 960	144 576	5.7	27.9		
ARKANSAS	23 585	118 033	1.0	24.7	14 260	71 019	-3.0	-2.9		
CALIFORNIA	810 935	3 521 791	3.2	17.1	143 544	597 115	-2.0	-2.6		
COLORADO	8 072	95 911	-1.9	50.9	19 434	71 291	-1.1	12.3		
CONNECTICUT	82 510	444 402	1.4	20.6	16 600	95 196	.1	11.2		
DELAWARE	6 846	63 648	2.0	139.9	7 906	33 477	1.3	8.9		
FLORIDA	98 610	420 022	4.0	14.7	113 658	351 798	5.2	11.6		
GEORGIA	98 762	376 684	7.0	32.2	28 590	70 160	1.2	11.8		
HAWAII	7 433	40 450	-5.9	20.1	3 366	9 237	8.7	-7		
IDAHO	6 555	34 165	-1.1	24.0	7 691	33 327	.1	7.9		
ILLINOIS	245 231	752 489	19.6	52.3	99 184	570 193	4.6	46.6		
INDIANA	17 080	175 667	1.2	32.6	43 574	109 866	-5.3	-2.8		
IOWA	26 793	137 218	3.5	4.5	43 441	116 355	-30.8	-18.0		
KANSAS	18 842	160 630	2.7	21.1	26 250	77 608	-.9	3.2		
KENTUCKY	23 598	205 215	1.5	16.2	25 591	95 471	-4.9	5.2		
LOUISIANA	18 633	254 255	-2.6	-7.9	12 312	55 029	-3.4	-20.7		
MAINE	12 400	50 797	-4.4	9.1	15 662	46 276	-.5	10.0		
MARYLAND	21 383	241 202	3.8	64.4	38 598	91 396	-7.3	-3.4		
MASSACHUSETTS ³	292 606	884 878	29.5	26.8	40 288	137 787	7.2	6.3		
MICHIGAN	338 632	1 243 156	9.7	5.0	90 234	302 289	-.2	-11.4		
MINNESOTA	118 994	382 842	4.0	37.2	76 347	248 146	7.8	18.3		
MISSISSIPPI	34 101	128 773	-18.7	33.0	19 085	52 868	4.0	.9		
MISSOURI	16 711	171 249	.3	19.9	59 617	161 681	8.0	21.1		
MONTANA	5 881	51 589	3.7	74.4	8 514	28 087	.3	8.7		
NEBRASKA	10 375	52 635	-10.9	-16.3	19 449	51 994	-2.7	4.6		
NEVADA	(X)	(X)	(X)	(X)	11 031	42 928	-.5	22.4		
NEW HAMPSHIRE	30 523	105 955	3.9	19.4	10 356	39 274	1.6	12.9		
NEW JERSEY	110 268	920 151	2.1	36.5	93 494	242 720	.9	-14.8		
NEW MEXICO	32 240	64 799	13.1	34.0	12 295	41 037	-5.6	-3.5		
NEW YORK ⁴	646 603	1 852 978	6.5	21.5	132 500	522 385	.1	9.5		
NORTH CAROLINA	187 676	450 987	12.7	543.0	83 056	213 981	2.5	9.4		
NORTH DAKOTA	14 863	84 604	14.9	240.4	15 239	36 875	-2.1	524.8		
OHIO	291 204	585 806	7.9	35.2	76 240	326 071	1.5	6.7		
OKLAHOMA	37 060	103 965	7.7	-.9	65 223	192 875	4.5	2.5		
OREGON	19 469	145 281	-1.3	16.4	34 819	149 879	-.5	18.1		
PENNSYLVANIA	115 126	887 391	.7	5.7	94 401	412 374	.4	-7.7		
RHODE ISLAND	24 417	70 701	11.3	27.2	6 705	24 572	1.2	8.7		
SOUTH CAROLINA	76 999	202 485	13.4	547.8	23 763	54 462	9.5	14.1		
SOUTH DAKOTA	5 791	16 275	11.7	12.5	7 758	34 248	-7.3	124.7		
TENNESSEE	66 394	246 930	2.3	21.3	36 459	147 140	.4	13.2		
TEXAS	(X)	(X)	(X)	(X)	102 558	473 954	6.6	27.9		
UTAH	4 803	44 784	3.4	23.2	12 356	33 410	-2.8	-1.3		
VERMONT	7 532	31 190	3.0	62.8	6 714	29 496	4.8	-.5		
VIRGINIA	36 671	276 805	4.3	35.3	59 055	200 015	.4	11.9		
WASHINGTON	(X)	(X)	(X)	(X)	38 970	128 697	2.8	-8.3		
WEST VIRGINIA	20 594	98 100	-.3	18.7	11 744	63 858	1.9	5.7		
WISCONSIN	172 414	410 259	-3.3	8.4	33 903	124 951	-11.1	-11.4		
WYOMING	(X)	(X)	(X)	(X)	10 353	32 380	-1.5	-3.2		
EXHIBIT: DISTRICT OF COLUMBIA	20 905	99 964	1.6	23.2	4 330	17 878	-14.3	10.9		

¹Includes amounts not separately detailed.²Totals exclude data for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.³Estimated.⁴Includes taxes collected for the 5 dependent transportation districts.⁵Reflects change in collection cycle.

APPENDIX

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALASKA

Alcoholic beverage sales tax. Tax rates increased effective August 1, 1983.

Individual income tax. Major tax credits, effective January 1, 1978, superseded by a new law repealing the income tax effective retroactively to January 1, 1979. Amounts shown are residual collections.

Corporation net income tax. Bank excise tax was repealed effective January 1, 1984.

ARIZONA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1984.

Motor fuel sales tax. Tax rate increased from 10 to 12 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Tax rate increased effective July 1, 1984.

Alcoholic beverage sales tax. Tax rate increased effective July 1, 1984.

Individual income tax. Withholding provisions changed effective January 1, 1984.

ARKANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective November 1, 1983.

COLORADO

Corporation net income tax. Tax rate decreases were suspended for the 1983 tax year.

CONNECTICUT

General sales and gross receipts tax. Tax rate on business services increased from 3.5 to 7.5 percent effective August 1, 1983.

Individual income tax. Tax rates were increased and extended to cover interest income applicable to the 1983 tax year.

DELAWARE

Corporation net income tax. Reflects change in basis of tax effective January 1, 1983.

GEORGIA

Corporation net income tax. Exemptions for banks were repealed effective January 1, 1984.

HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Corporation net income tax. Tax credits were allowed for the 1982 tax liability.

IDAHO

Corporation net income tax. Tax credits were applied to the 1983 liability.

ILLINOIS

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1984.

Motor fuel sales tax. Tax rate increased from 7.5 to 11 cents per gallon effective August 1, 1983.

Corporation net income tax. Reflects settlement of claims from amnesty program effective October and November 1984.

INDIANA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1985, was 11.1 cents per gallon.

IOWA

Motor vehicle and operators' license tax. Staggered registration initiated December 1, 1983.

KANSAS

Motor fuel sales tax. Tax rate increased from 10 to 11 cents per gallon effective January 1, 1984.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1985, was 10 cents per gallon.

LOUISIANA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 1, 1984.

Motor fuel sales tax. Tax rate increased from 8 to 16 cents per gallon effective July 1, 1984.

Tobacco product sales tax. Tax rate increased effective August 1, 1984.

Alcoholic beverage sales tax. Additional 5 percent tax imposed on retail sales.

Individual income tax. Personal exemptions and standard deductions were lowered applicable to the 1983 tax liability.

Corporation net income tax. Tax credits were applied to the 1983 tax liability.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MARYLAND

Corporation net income tax. Savings and loan association tax rates increased effective January 1, 1984.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1985, was 11 cents per gallon.

MICHIGAN

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective January 1, 1983.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

MISSISSIPPI

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective December 1, 1983, and decreased to 5.5 percent effective January 1, 1984.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

MONTANA

Motor fuel sales tax. Tax rate increased from 9 to 15 cents per gallon effective July 1, 1983.

Corporation net income tax. Reflects adjudicated settlement of taxes.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 3.5 to 4 percent effective July 1, 1983. Food became exempt from sales tax effective October 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1985, was 14.9 cents per gallon.

Corporation net income tax. Tax rates reduced effective January 1, 1984.

NEVADA

Tobacco product sales tax. Tax rate increases became effective July 1, 1983.

Motor vehicle and operators' license tax. Various fees increased effective July 1, 1983.

NEW HAMPSHIRE

Alcoholic beverage sales tax. Tax rate increased effective June 22, 1983.

Corporation net income tax. Surtax was imposed effective June 30, 1983.

NEW MEXICO

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1985, was 11 cents per gallon.

Individual income tax. Tax rate decreased and credits were allowed for the 1981 tax year and tax rates were increased applicable to 1983 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

NEW YORK

Motor vehicle and operators' license tax. Various fees increased effective May 1, 1983.

NORTH DAKOTA

Individual income tax. Tax rates increased applicable to 1983 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

OHIO

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of March 31, 1985, was 12 cents per gallon.

Corporation net income tax. Tax rates increased effective July 1, 1983.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 2 to 3 percent effective February 15, 1984.

Motor fuel sales tax. Tax rate increased from 6.5 to 9 cents per gallon effective April 16, 1984.

OREGON

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1985, was 13 cents per gallon.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1985, was 13 cents per gallon.

SOUTH DAKOTA

General sales and gross receipts tax. Tax rate on contractors increased from 1 to 2 percent effective May 1, 1984.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1985, was 13 cents per gallon.

Motor vehicle and operators' license tax. Fees increased effective July 1, 1983.

TENNESSEE

General sales and gross receipts tax. Tax rate increased from 4.5 to 5.5 percent effective April 1, 1984.

TEXAS

Motor fuel sales tax. Tax rate increased from 5 to 10 cents per gallon effective August 1, 1984.

Motor vehicle and operators' license tax. Fees increased effective January 1, 1984.

UTAH

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon effective July 1, 1984.

Alcoholic beverage sales tax. Tax rate increases became effective July 1, 1983.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

VERMONT

Corporation net income tax. Tax rates increased applicable to the 1984 tax year.

WASHINGTON

Motor fuel sales tax. Tax rate increased from 12 to 16 cents per gallon effective July 1, 1983.

WEST VIRGINIA

Motor fuel sales tax. Reflects change in basis of tax effective April 1, 1983.

Individual income tax. Tax rates were increased and surtax imposed on higher income brackets applicable to the 1983 tax year.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1985, was 16 cents per gallon.

Motor vehicle and operators' license tax. Motor vehicle registration cycle changed from annual to staggered quarterly effective February 25, 1984.